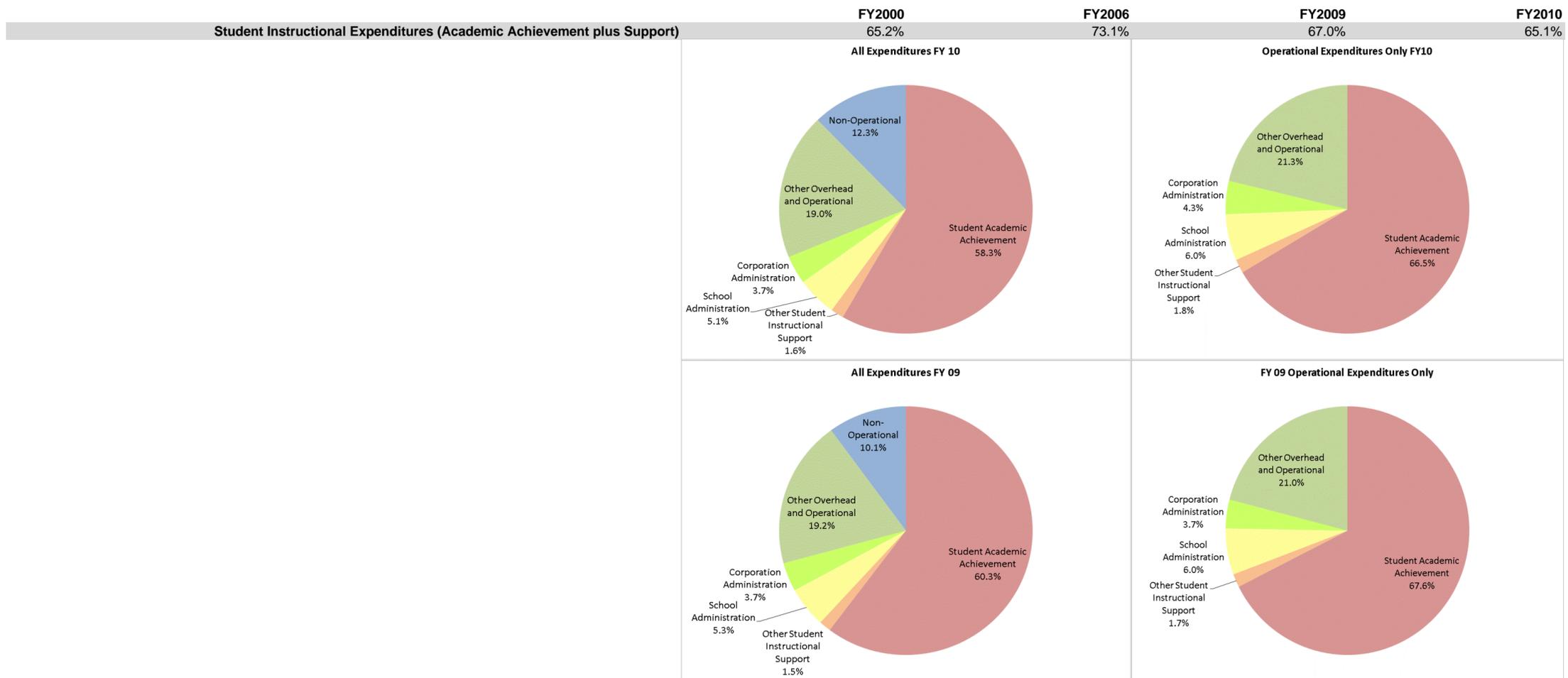


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
White River Valley Sch Dist (2980)

White River Valley Sch Dist (2980)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$4,501,469	58.0%	\$9,194,460	68.3%	\$6,646,412	60.3%	\$6,235,168	58.3%
Student Instructional Support	\$561,659	7.2%	\$647,813	4.8%	\$745,752	6.8%	\$721,246	6.7%
Overhead and Operational	\$1,603,561	20.6%	\$1,978,876	14.7%	\$2,523,649	22.9%	\$2,424,242	22.7%
Nonoperational	\$1,098,796	14.1%	\$1,642,221	12.2%	\$1,109,199	10.1%	\$1,311,665	12.3%
Grand Total	\$7,765,486		\$13,463,369		\$11,025,012		\$10,692,322	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
White River Valley Sch Dist (2980)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$2,089,384	\$2,268,906	\$2,437,381	\$2,322,424	11%	2%	-5%
	11200 Regular Programs; Middle/Junior High	\$0	\$0	\$472,103	\$530,921			12%
	11300 Regular Programs; High School	\$874,281	\$1,019,999	\$1,535,045	\$1,259,863	44%	24%	-18%
	11420 Vocational Education; Agriculture B	\$38,795	\$51,466	\$79,267	\$76,056	96%	48%	-4%
	11450 Vocational Education; Consumer and Homemaking	\$49,059	\$57,611	\$55,398	\$46,840	-5%	-19%	-15%
	11600 1998 Account Code - Alternative Education Programs	\$317	\$0	\$0	\$0	-100%		
	11610 Regular Programs; Alternative Education Programs; Elementary	\$8,239	\$0	\$0	\$0	-100%		
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$9,000	\$32,252	\$42,361		371%	31%
	11630 Regular Programs; Alternative Education Programs; High School	\$3,000	\$0	\$0	\$0	-100%		
	11910 Other Regular Programs; Competency Testing	\$0	\$99,712	\$0	\$0		-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$3,439	\$103			-97%
	12210 Mental Disabilities; Mild Mental Disabilities	\$49,385	\$57,971	\$117,339	\$114,352	132%	97%	-3%
	12340 Physical Impairment; Hearing Impairment	\$48,160	\$22,898	\$73,038	\$68,411	42%	199%	-6%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$23,160	\$57,611	\$15,982	\$0	-100%	-100%	-100%
	12510 Culturally Different; Communication Disorders	\$48,429	\$97,057	\$89,578	\$81,059	67%	-16%	-10%
	12520 Culturally Different; Compensatory	\$0	\$4,500	\$8,843	\$0		-100%	-100%
	12610 Learning Disability	\$128,704	\$156,839	\$89,788	\$105,948	-18%	-32%	18%
	12710 Equal Opportunity At Risk	\$37,266	\$0	\$0	\$0	-100%		
	12810 Special Education Preschool	\$24,983	\$16,500	-\$2,223	\$8,250	-67%	-50%	
	12900 Other Special Programs	\$3,902	\$1,177,832	\$839,715	\$813,034	> 500%	-31%	-3%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$6,025	\$0	\$2,669	\$3,404	-44%		28%
	13600 Adult/Continuing Education Programs; Special Interest Programs	\$0	\$439	\$0	\$0		-100%	
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$26,399	\$50,762	\$48,086		82%	-5%
	14100 Summer School Programs; Elementary	\$0	\$54	\$0	\$0		-100%	
	14200 Summer School Programs; Middle/Junior High School	\$6,120	\$11,299	\$0	\$0	-100%	-100%	
	16100 Remediation Testing	\$8,180	\$7,348	\$0	\$0	-100%	-100%	
	16200 Preventive Remediation	\$0	\$0	\$13,888	\$15,295			10%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$16,000	\$62,584	\$77,822		386%	24%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$143,559	\$143,469	\$107,744	\$192,016	34%	34%	78%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$6,317	\$150,000	\$0		-100%	-100%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,000	\$55,618	\$86,401	\$59,265	> 500%	7%	-31%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$1,334	\$104,389	\$136,531		> 500%	31%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$1,317	\$0	\$0		-100%	
	22210 Library/Media Services; Service Area Direction	\$90,411	\$87,660	\$57,327	\$56,289	-38%	-36%	-2%
	22220 Library/Media Services; School Library	\$6,013	\$3,387	\$7,447	\$1,895	-68%	-44%	-75%
	22230 Library/Media Services; Audiovisual	\$2,128	\$987	\$1,717	\$1,712	-20%	73%	0%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$1,750	\$0	\$0		-100%	
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$147,845	\$137,652			-7%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$26,472			
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$390			
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$1,890	\$485			-74%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$8,232			
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$4,801	\$0			-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$135,370	\$133,844	\$0	\$0			
Student Academic Achievement Total		\$3,826,870	\$5,595,124	\$6,646,412	\$6,235,168	63%	11%	-6%
Student Instructional Support								
	21110 Attendance and Social Work Services; Service Area Direction	\$0	\$8,859	\$7,440	\$26,041		194%	250%
	21210 Guidance Services; Service Area Direction	\$0	\$35,253	\$0	\$0		-100%	
	21220 Guidance Services; Counseling Services	\$99,568	\$79,086	\$107,486	\$106,264	7%	34%	-1%
	21290 Guidance Services; Other Guidance Services	\$76	\$0	\$0	\$0	-100%		
	21340 Health Services; Nurse Services	\$21,016	\$28,996	\$50,920	\$43,380	106%	50%	-15%
	21390 Health Services; Other Health Services	\$1,753	\$608	\$823	\$508	-71%	-17%	-38%
	24100 Office of The Principal	\$343,780	\$380,667	\$579,082	\$545,053	59%	43%	-6%
Student Instructional Support Total		\$466,193	\$533,469	\$745,752	\$721,246	55%	35%	-3%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,000	\$14,000	\$23,181	\$21,028	50%	50%	-9%
	23150 Board of Education; Legal Services	\$4,860	\$12,209	\$17,048	\$38,592	> 500%	216%	126%
	23160 Board of Education; Promotion Expenses	\$1,006	\$1,093	\$1,258	\$1,651	64%	51%	31%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
White River Valley Sch Dist (2980)

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23190 Board of Education; Other Governing Body Services	\$416	\$7,012	\$14,485	\$24,099	> 500%	244%	66%
	23210 Executive Administration; Office of The Superintendent	\$76,956	\$76,011	\$115,493	\$177,495	131%	134%	54%
	23220 Executive Administration; Community Relations	\$232	\$2,083	\$4,463	\$9,255	> 500%	344%	107%
	23230 Executive Administration; Staff Relations and Negotiations	\$918	\$160	\$465	\$1,401	53%	> 500%	201%
	23290 Executive Administration; Other Executive Administration Services	\$1,830	\$540	\$4,197	\$465	-75%	-14%	-89%
	25110 Fiscal Services; Office of The Business Manager	\$47,452	\$61,361	\$116,592	\$97,469	105%	59%	-16%
	25130 Fiscal Services; Budgeting	\$0	\$0	\$5,195	\$1,952			-62%
	25150 Fiscal Services; Payroll Services	\$0	\$0	\$748	\$957			28%
	25160 Fiscal Services; Financial Accounting	\$0	\$13,500	\$12,684	\$13,000		-4%	2%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$785	\$1,199			53%
	25199 Other Fiscal Services; Other	\$6,935	\$12,225	\$19,847	\$0	-100%	-100%	-100%
	25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$0	\$69,149	\$2,700			-96%
	25300 Printing, Publishing, and Duplicating Services	\$769	\$0	\$0	\$0	-100%		
	25400 Planning, Research, Development and Evaluation	\$0	\$0	\$1,800	\$1,215			-33%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$4,000	\$1,575			-61%
	25910 Judgments	\$4,271	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$265,005	\$279,857	\$426,526	\$391,182	48%	40%	-8%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$240,333	\$359,255	\$425,111	\$406,561	69%	13%	-4%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,396	\$1,805	\$2,340	\$10,168	> 500%	463%	335%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$109,143	\$183,196	\$101,165	\$93,183	-15%	-49%	-8%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,261	\$1,391	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$3,904	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$2,913	\$6,909	\$5,994	\$6,165	112%	-11%	3%
	26700 Operation and Maintenance of Plant Services; Insurance	\$33,052	\$58,394	\$41,658	\$39,742	20%	-32%	-5%
	27010 Student Transportation; Service Area Direction	\$0	\$5,192	\$20,536	\$20,054		286%	-2%
	27100 Student Transportation; Vehicle Operation	\$8,435	\$0	\$0	\$0	-100%		
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$11,132	\$19,753	\$27,836	\$25,544	129%	29%	-8%
	27400 Student Transportation; Purchase of School Buses	\$46,860	\$41,666	\$77,861	\$92,000	96%	121%	18%
	27500 Student Transportation; Insurance on Buses	\$6,455	\$5,540	\$4,548	\$4,738	-27%	-14%	4%
	27700 Student Transportation; Contracted Transportation Services	\$364,349	\$419,413	\$542,939	\$528,002	45%	26%	-3%
	27900 Student Transportation; Other Student Transportation Services	\$17,707	\$35,862	\$58,262	\$55,444	213%	55%	-5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$125,752	\$130,487	\$201,894	\$183,998	46%	41%	-9%
	31400 Food Services Operations; Food Purchases	\$118,082	\$116,692	\$161,318	\$161,620	37%	39%	0%
	31900 Other Food Services	\$7,948	\$10,552	\$14,271	\$11,789	48%	12%	-17%
Overhead and Operational Total		\$1,519,466	\$1,880,064	\$2,523,649	\$2,424,242	60%	29%	-4%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services	\$0	\$949	\$16,101	\$4,741		400%	-71%
	33200 Community Recreation	\$5,300	\$0	\$0	\$0	-100%		
	33400 Athletic Coaches	\$92,574	\$115,765	\$84,923	\$148,285	60%	28%	75%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$65,317	\$12,645	\$23,696	\$106,569	63%	> 500%	350%
	43000 Facilities Acquisition and Construction; Professional Services	\$0	\$126,521	\$18,921	\$35,278		-72%	86%
	45100 Building Acquisition, Construction and Improvements	\$103,955	\$105,692	\$252,168	\$269,047	159%	155%	7%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$1,378	\$17,758	\$28,729		> 500%	62%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$20,400	\$0			-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$113,858	\$149,173	\$155,823	\$231,421	103%	55%	49%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$64,767	\$83,516	\$100,165	\$74,395	15%	-11%	-26%
	51100 Debt Services; Principal on Debt; Bonds	\$299,579	\$846,200	\$205,000	\$215,000	-28%	-75%	5%
	52100 Debt Services; Interest on Debt; Bonds	\$309,754	\$114,660	\$154,759	\$160,101	-48%	40%	3%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$23,180	\$0	\$59,486	\$38,099	64%		-36%
Nonoperational Total		\$1,078,284	\$1,556,498	\$1,109,199	\$1,311,665	22%	-16%	18%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$47,363	\$32,889	\$0	\$0			
	26492 2007 Account Code - Social Security	\$337,494	\$437,496	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$15,605	\$53,856	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$441,614	\$742,534	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$3,309	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$32,595	\$2,628,130	\$0	\$0			
Prorated By Fund Total		\$874,672	\$3,898,215	\$0	\$0			